

# EQUIPMENT CLASSIFICATIONS

## **TABLE A**

### **Commercial Equipment**

Commercial Classes Contained In The Average Index Table: Bank, Garage, Hospital, Hotel, Laundry, Library, Office, Restaurant, Retail, Theater and Warehouse. (AH581)

## **TABLE B**

### **Industrial Machinery and Equipment**

Industry Classes Contained In Average Index: Aerospace, Cement Manufacturing, Chemicals and Allied Products, Electrical Equipment Manufacturing, Electronic Equipment, Fabricated Metal Products, Food and Kindred Products, Glass and Glass Products, Grain and Grain Mill Products, Leather and Leather Products, Lumber, Wood Products, Furniture, Machinery (Except Electrical, Metal Working and Transportation), Mining, Motor Vehicles and Parts, Paper Finishing, Petroleum Exploration and Production, Petroleum Refining, Plastics Products, Primary Metals, Printing and Publishing, Professional and Scientific Instruments, Pulp and Paper, Rubber Products, Stone and Clay Products (Except Cement), Sugar and Sugar Products, Textile Mill Products, Vegetable Oil Products.

## **APPLIES TO ALL THE TABLES**

Each time these factors are applied to cost information the appraiser needs to consider all information available (condition of equipment, external obsolescence factors, and any other factors that may indicate the need for additional depreciation.) The minimum percent good indicated in these tables is in no way meant to be mandatory. If, as stated above, the appraiser has knowledge of other information or factors that would indicate that depreciation in excess of the stated minimum is warranted, then the appraiser should allow depreciation in excess of the stated minimum.

**TABLE A**  
**Commercial Equipment**

*Average*

<b>TREND</b>	<b>YEAR</b>	<b>AGE: 3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>12</b>	<b>15</b>	<b>20</b>	<b>25</b>	<b>30</b>
100	2004	67	76	81	85	87	89	91	92	94	95	97	98	99
104	2003	40	54	64	72	77	81	84	86	90	94	98	100	101
105	2002	18	34	47	57	64	70	75	79	84	89	96	99	100
106	2001	10	18	31	42	52	59	65	70	77	85	92	96	100
107	2000		10	19	30	40	48	56	61	71	80	90	95	98
109	1999			11	20	29	38	46	53	64	75	87	94	98
109	1998				12	21	28	37	45	57	70	83	92	97
110	1997				10	14	21	29	36	50	64	79	89	96
111	1996					10	16	22	29	42	59	77	87	94
113	1995						11	17	23	36	53	73	85	94
117	1994							13	19	30	49	71	85	94
120	1993								14	26	44	68	84	94
123	1992								11	21	39	64	81	93
125	1991									18	34	60	79	93
127	1990									14	29	56	76	90
131	1989										25	52	75	90
137	1988										22	51	74	90
143	1987										20	47	73	92
146	1986										16	42	69	89
147	1985											38	65	85
149	1984											34	61	83
154	1983											32	59	82
157	1982											28	55	79
164	1981											26	52	79
180	1980											25	52	81
196	1979												53	82
215	1978												52	86
231	1977												51	85
242	1976												48	82
257	1975												46	82
284	1974												48	85
326	1973													91
338	1972													88
348	1971													84
367	1970													81
390	1969													82
406	1968													77
423	1967													72

WHEN USING THE FACTORS IN THIS TABLE NO MANDATORY MINIMUM PERCENT GOOD IS INTENDED.

**TABLE B**  
**Industrial Machinery and Equipment**

<b>TREND</b>	<b>YEAR</b>	<b>AGE: 3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>12</b>	<b>15</b>	<b>17</b>	<b>20</b>	<b>25</b>	<b>40</b>
100	2004	67	76	81	85	87	89	91	92	94	95	96	97	98	99
104	2003	40	54	64	72	77	81	84	86	90	94	96	98	100	102
104	2002	18	33	47	56	63	70	74	78	83	88	92	95	98	102
104	2001	6	18	30	42	51	58	63	69	76	83	86	90	95	101
105	2000		9	19	29	39	47	55	60	69	79	83	88	93	101
106	1999			11	19	29	37	45	52	63	73	78	85	91	101
107	1998				12	20	28	36	44	56	68	75	81	90	101
108	1997				9	14	21	28	36	49	63	70	78	87	100
109	1996					9	15	22	28	41	58	65	75	85	100
111	1995						11	17	22	36	52	61	72	83	101
115	1994							13	18	30	48	58	70	84	102
117	1993								14	26	43	53	67	82	103
120	1992								11	20	38	49	62	79	104
121	1991									17	33	44	58	76	104
125	1990									14	29	40	55	75	105
128	1989										24	36	51	73	106
134	1988										21	32	50	72	109
140	1987										20	29	46	71	112
142	1986										16	26	41	67	111
145	1985											22	38	64	112
148	1984											19	34	61	111
152	1983												32	58	111
155	1982												28	54	112
163	1981												26	52	114
180	1980												25	52	122
201	1979												26	54	133
221	1978													53	141
240	1977													53	151
257	1976													51	154
272	1975													49	160
318	1974													54	178
374	1973													56	202
390	1972													55	203
399	1971													48	200
416	1970													42	200
439	1969													40	202
455	1968													32	200
472	1967													24	198
489	1966													15	196
507	1965													10	193

WHEN USING THE FACTORS IN THIS TABLE NO MANDATORY MINIMUM PERCENT GOOD IS INTENDED.

<b>TABLE BP BIOPHARMACEUTICAL</b>				
	M & E	Other Equipment	Tools,Molds Dies,Jigs	Fixtures
<b>Year</b>	<b>BP1</b>	<b>BP2</b>	<b>BP3</b>	<b>BP4</b>
2004	85	92	89	92
2003	69	83	78	83
2002	54	75	67	75
2001	40	66	56	66
2000	28	57	45	57
1999	18	49	35	49
1998	11	40	26	40
1997	10	33	19	33
1996	10	26	13	26
1995	10	20	10	20
1994	10	15	10	15
1993	10	11	10	11

<b>TABLE CE COPIER EQUIPMENT</b>		
<b>YEAR</b>	<b>AGE</b>	<b>CE 1</b>
2004	1	67
2003	2	54
2002	3	44
2001	4	38
2000	5	32
1999	6	27
1998	7	24
1997	8	21
1996	9	20
1995	10	17

<b>TABLE M Automatic Teller Machines</b>		
TABLE A - 25% Minimum Per Cent Good		
<b>YEAR</b>	<b>M10</b>	<b>M12</b>
2004	92	94
2003	86	90
2002	79	84
2001	70	77
2000	61	71
1999	53	64
1998	45	57
1997	36	50
1996	29	42
1995		36
1994		30
1993		26

<b>TABLE S COMPUTERS</b>					
Table 1 Personal Computer <\$25,000					
Table 2 Midrange Computer >\$25,000 but <\$500,000					
Table 3 Mainframe Computer >\$500,000					
	<b>Year</b>	<b>HW1 S2</b>	<b>HW2 S4</b>	<b>HW3 S6</b>	<i>public office</i>
	2004	66	73	79	
	2003	39	47	54	
	2002	24	30	35	
	2001	15	19	22	
	2000	10	12	14	
	1999	6	8	9	
	1998	4	5	6	
	1997	2	3	4	
	1996	2	2	2	

**WHEN USING THE FACTORS IN THESE TABLES NO MANDATORY MINIMUM PERCENT GOOD IS INTENDED. THESE FACTORS ARE SUPPLIED BY SBE AND DERIVED FROM MARKET DATA STUDIES. THE NUMBERS INDICATED ON THE TABLE NAME DO NOT REPRESENT THE LIFE OF THE PROPERTY.**

<b>AGRICULTURAL EQUIP "F" TABLE</b>					
	<i>MOBILE</i>			<i>FIXED</i>	
	<i>F</i>	<i>FAV</i>	<i>FUS</i>	<i>FDY</i>	
	<i>new</i>	<i>average</i>	<i>used</i>	<i>dairy</i>	
<b>YEAR</b>	<b>F1</b>	<b>F2</b>	<b>F3</b>	<b>F15</b>	<b>TREND</b>
2004	78	85	92	95	100
2003	72	78	84	93	103
2002	67	74	79	89	105
2001	61	67	72	85	106
2000	56	62	67	81	108
1999	51	57	61	75	109
1998	47	51	56	71	111
1997	43	47	50	65	112
1996	38	42	45	60	113
1995	35	38	42	55	116
1994	33	36	39	51	121
1993	31	35	37	46	124
1992	29	33	36	41	128
1991	29	32	34	36	132
1990	27	30	32	32	137
1989	25	28	30	27	141
1988		15	28	24	147
1987		14	26	21	152
1986				17	152

<b>CONSTRUCTION EQUIP TABLE G</b>				
Used Mobile Construction Equipment				
	<i>G</i>	<i>GAV</i>	<i>GUS</i>	
	<i>new</i>	<i>average</i>	<i>used</i>	
	<b>YEAR</b>	<b>G1</b>	<b>G2</b>	
2004	74	83	91	100
2003	69	77	84	104
2002	63	70	78	105
2001	59	66	73	107
2000	55	61	66	107
1999	51	57	63	108
1998	46	51	57	109
1997	43	48	53	112
1996	40	44	49	114
1995	36	41	44	116
1994	33	37	40	119
1993	31	35	38	120
1992	30	33	36	123
1991	28	32	34	127
1990	26	30	33	131
1989	26	28	31	135
1988	23	26	28	142
1987	19	22	25	146
1986	18	19	19	149
1985	17	17	17	151
1984		8	14	153

WHEN USING THE FACTORS  
IN THESE TABLES NO  
MANDATORY MINIMUM  
PERCENT GOOD IS INTENDED.

<b>TABLE P</b>		
<b>Proposition 13 Index Factor</b>		
<b>YEAR</b>	<b>INDEX</b>	<b>FACTOR</b>
2004	1.02000	102
2003	1.03904	104
2002	1.05982	106
2001	1.08102	108
2000	1.10264	110
1999	1.12469	112
1998	1.14553	115
1997	1.16844	117
1996	1.19181	119
1995	1.20504	121
1994	1.21938	122
1993	1.24377	124
1992	1.26864	127
1991	1.29401	129
1990	1.31989	132
1989	1.34629	135
1988	1.37322	137
1987	1.40068	140
1986	1.42870	143
1985	1.45727	146
1984	1.48642	149
1983	1.51614	152
1982	1.53131	153
1981	1.56193	156
1980	1.59317	159
1979	1.62503	163
1978	1.65754	166
1977	1.69069	169
1976	1.72450	172
1975	1.75899	176

<b>TABLE SC</b>			
<b>SEMICONDUCTOR MANUFACTURING</b>			
<b>YEAR</b>	<b>AGE:</b>	<b>FACTOR 1</b>	
2004	1	80	
2003	2	62	
2002	3	47	
2001	4	34	
2000	5	24	
1999	6	16	
1998	7	10	

<b>TABLE T</b>				
<b>STRAIGHT LINE DEPRECIATION</b>				
<b>YEAR</b>	<b>AGE: 4</b>	<b>5</b>	<b>6</b>	<b>7</b>
2004	75	80	83	86
2003	50	60	67	71
2002	25	40	50	57
2001	20	20	33	43
2000			20	29
1999				14

<b>TABLE V</b>		
<b>Vending Tables</b>		
<b>YEAR</b>	<b>VIDEO</b>	<b>VENDING</b>
	<b>V4</b>	<b>V8</b>
2004	76	89
2003	52	78
2002	32	67
2001	17	56
2000	9	45
1999		35
1998		26
1997		19
1996		14
1995		10

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**TABLE U**  
**UNTRENDED R3 CURVE**

6.75% Rate of Return  
 Minimum Per Cent Good = 125% of Average Service Life

YEAR	AGE	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	20	22	25	30	35	40	YEAR
2004	1	67	76	81	85	87	89	91	92	93	94	94	95	95	96	96	97	97	98	99	99	99	2004
2003	2	38	52	62	69	74	78	81	83	85	87	88	89	90	92	93	94	95	96	97	98	98	2003
2002	3	17	32	45	54	61	67	71	75	78	80	82	84	85	88	89	91	92	94	95	97	98	2002
2001	4	9	17	29	40	49	56	61	66	70	73	76	78	80	83	85	87	89	91	94	96	97	2001
2000	5		9	18	28	37	45	52	57	62	66	69	72	75	79	81	84	86	89	92	94	96	2000
1999	6			10	18	27	35	42	49	54	59	63	66	69	74	76	80	83	86	90	93	95	1999
1998	7				11	19	26	34	41	46	52	56	60	64	70	72	76	80	84	89	92	94	1998
1997	8				9	13	19	26	33	39	45	50	54	58	65	68	72	76	81	87	90	93	1997
1996	9					9	14	20	26	32	38	44	48	53	60	63	69	73	78	85	89	92	1996
1995	10						10	15	20	26	32	37	43	47	55	59	65	70	75	83	87	91	1995
1994	11							11	16	21	26	32	37	42	50	54	61	66	73	80	86	89	1994
1993	12								12	16	22	27	32	37	45	49	57	62	70	78	84	88	1993
1992	13								9	13	17	22	27	32	41	45	52	59	66	76	82	87	1992
1991	14									10	14	18	23	27	36	40	48	55	63	74	81	86	1991
1990	15										11	15	19	23	32	36	44	51	60	71	79	84	1990
1989	16											12	16	19	28	32	40	48	57	69	77	83	1989
1988	17												13	16	24	28	37	44	54	66	75	81	1988
1987	18												10	14	21	25	33	40	51	64	73	80	1987
1986	19													11	18	22	29	37	47	61	71	78	1986
1985	20														15	19	26	33	44	58	69	77	1985
1984	21															13	16	23	30	41	56	67	1984
1983	22																14	21	28	38	53	65	1983
1982	23																12	18	24	35	50	62	1982
1981	24																	16	22	32	48	60	1981
1980	25																	14	19	29	45	58	1980
1979	26																		18	27	42	56	1979
1978	27																		15	24	40	53	1978
1977	28																		14	22	37	51	1977
1976	29																			20	34	49	1976
1975	30																			18	32	46	1975
1974	31																			17	30	44	1974
1973	32																				28	42	1973
1972	33																				26	40	1972
1971	34																				24	38	1971
1970	35																				22	35	1970
1969	36																				21	33	1969
1968	37																				19	31	1968
1967	38																				17	29	1967
1966	39																					27	1966
1965	40																					26	1965

WHEN USING THE FACTORS IN THIS TABLE NO MANDATORY MINIMUM PERCENT GOOD IS INTENDED.

<b>TABLE X</b>											
<b>PURE PERCENT FACTOR</b>											
<b>YEAR</b>	<b>AGE:5</b>	<b>10</b>	<b>20</b>	<b>30</b>	<b>40</b>	<b>50</b>	<b>60</b>	<b>70</b>	<b>80</b>	<b>90</b>	<b>100</b>
2004	5	10	20	30	40	50	60	70	80	90	100
2003	5	10	20	30	40	50	60	70	80	90	100
2002	5	10	20	30	40	50	60	70	80	90	100
2001	5	10	20	30	40	50	60	70	80	90	100
2000	5	10	20	30	40	50	60	70	80	90	100
1999	5	10	20	30	40	50	60	70	80	90	100
1998	5	10	20	30	40	50	60	70	80	90	100
1997	5	10	20	30	40	50	60	70	80	90	100
1996	5	10	20	30	40	50	60	70	80	90	100
1995	5	10	20	30	40	50	60	70	80	90	100
1994	5	10	20	30	40	50	60	70	80	90	100
1993	5	10	20	30	40	50	60	70	80	90	100
1992	5	10	20	30	40	50	60	70	80	90	100
1991	5	10	20	30	40	50	60	70	80	90	100
1990	5	10	20	30	40	50	60	70	80	90	100
1989	5	10	20	30	40	50	60	70	80	90	100
1988	5	10	20	30	40	50	60	70	80	90	100
1987	5	10	20	30	40	50	60	70	80	90	100
1986	5	10	20	30	40	50	60	70	80	90	100
1985	5	10	20	30	40	50	60	70	80	90	100
1984	5	10	20	30	40	50	60	70	80	90	100
1983	5	10	20	30	40	50	60	70	80	90	100
1982	5	10	20	30	40	50	60	70	80	90	100
1981	5	10	20	30	40	50	60	70	80	90	100
1980	5	10	20	30	40	50	60	70	80	90	100

<b>40 YEAR TABLE</b>			
<b>Bank Vault Doors</b>			
<b>TREND</b>	<b>YEAR</b>	<b>% GOOD</b>	<b>FACTOR</b>
100	2004	100	100
104	2003	99	103
105	2002	98	103
106	2001	95	101
107	2000	93	100
109	1999	90	98
109	1998	88	96
110	1997	85	94
111	1996	83	92
113	1995	80	90
117	1994	78	91
120	1993	75	90
123	1992	73	90
125	1991	70	88
127	1990	68	86
131	1989	65	85
137	1988	63	86
143	1987	60	86
146	1986	58	85
147	1985	55	81
149	1984	53	79
154	1983	50	77
157	1982	48	75
164	1981	45	74
180	1980	43	77
196	1979	40	78
215	1978	37	80
231	1977	35	81
242	1976	32	78
257	1975	30	77
284	1974	27	77
326	1973	25	81
338	1972	22	75
348	1971	20	68
367	1970	17	63
390	1969	15	57
406	1968	12	49

**WHEN USING THE FACTORS  
IN THESE TABLES NO  
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